

2½ months' notice to use the fast-track, party-line reconciliation process, which they have already used happily this year and already intend to use once again. But the Democrats who run Washington have done nothing. They have squandered week after week after week. The Senate has been voting on midlevel nominations. And 2½ months later, our colleagues complain that time is running out to do their job. They are frantically asking our side for shortcuts.

Now, in the past 2 days, I have had the surreal experience of watching both the President of the United States and the Senate majority leader be asked about the future of the U.S. economy. Their respective responses were "That's up to MITCH MCCONNELL" or "Ask MITCH MCCONNELL." Well, what about the third Democratic leader, the Speaker of the House? Well, she has headed to Europe—headed off to Europe. I can only presume she hopes the full faith and credit of the United States will get sorted out without her.

That is the level of leadership and accountability the country is getting from the Washington Democrats who run the country. These are the leadership skills of people who spent 2½ months doing nothing and then complain they are short on time. That is the attitude that has gotten Democrats a self-created inflation crisis, border crisis, Afghanistan crisis, and free-falling favorability with the American people.

Now, it is not clear whether the Democratic leaders have wasted 2½ months because they simply cannot govern or whether they are intentionally playing Russian roulette with the economy to try to bully—bully—their own Members into going back on their word and wrecking the Senate. Either way, it is exactly the kind of recklessness that has this unified Democratic government's public approval in total free fall—free fall.

Even now, while the Democratic leader complains that he is short on time, he continues to waste time with partisan stunts that are dead on arrival. He has scheduled yet another vote this afternoon which he knows will fail. The majority has known for 3 months that show votes like this would go nowhere.

This year, Democrats requested and won new powers—new powers—to repeatedly reuse the reconciliation process. In the past few days, Democrats in both the House and Senate have publicly admitted their party could handle—could handle—the debt limit that way. Our colleagues have plenty of time to get it done before the earliest projected deadline. There would be potential for time agreements to wrap it up well before any danger. But the Democratic leaders haven't wanted solutions; they have wanted to turn their failure into everybody else's crisis. Playing risky games with our economy; using manufactured drama to bully their own Members; indulging

petty politics instead of governing—their entire failed approach to governing in a nutshell, on full display for the country to see.

#### BIDEN ADMINISTRATION

Mr. President, now on a related matter, President Biden makes two claims about the reckless taxing-and-spending spree the Democrats are writing behind closed doors. Listen to this: He is saying it costs zero dollars—zero dollars—but he needs massive tax hikes to pay for it. Talk about magical Washington math. If they embark on a Washington spending binge, as long as they send the bill to the American people and not themselves, they consider the whole thing free of charge—free of charge.

Of course Democrats' plans wouldn't pay for themselves. That is why their reckless spending spree needs to come paired with a historic redistribution of wealth from the American people over to the Federal Government. With trillions of dollars in new spending comes the largest peacetime tax hike on record.

Democrats' reckless taxing-and-spending spree isn't even fully developed, and it already contains more than 40 different tax increases that would hurt families and help China. Some of the tax hikes take aim at workers and families directly. Others target small businesses, passthroughs, and family farms with extra burdens. Still others would make it harder to invest, create, and sustain jobs here in America instead of overseas.

Ivy League economists say the Democrats' tax hikes would increase the incentive for American companies to move investments and profits overseas. Under Democrats' proposed expansion of the global minimum tax, more than a dozen of our most developed peers would have tax structures more favorable to U.S. companies than our own. If President Biden got his way on corporate taxes, even China would become more hospitable to job creators by comparison.

So let me say that again: Democrats are planning to send America's top tax rate for job creators higher—higher—than communist China's.

Needless to say, the biggest losers when Democrats make it harder to do business in America are, of course, American workers. Based on data from the Joint Committee on Taxation, two-thirds of the burden of the corporate tax hike Democrats are trying to ram through would end up falling on lower and middle-income Americans; 98.4 percent of it would hit Americans with incomes under \$500,000. It turns out that President Biden's promise that taxes wouldn't go up for the vast majority of American families wasn't worth all that much.

Not only are their taxes set to go up, so is the budget of the IRS. Democrats want to spend \$80 billion so the Federal tax authorities can expand their reach into financial habits of average Americans, snooping on transactions as small as \$600. They want to finance their

spending spree by effectively treating every ordinary American as if they were under IRS audit—every ordinary American as if they were under IRS audit.

I must have forgotten when the President campaigned on giving everybody their own audit. I don't remember him saying that last year. It isn't ordinary middle-class Americans who need a careful audit; it is the Democrats' reckless taxing-and-spending spree, with these historic tax hikes that would hurt families and help China.

I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. CASEY. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

#### NOMINATION OF ELIZABETH MERRILL BROWN

Mr. CASEY. Mr. President, I come to the floor to call for the confirmation of a highly qualified nominee to the Department of Education.

Over the past year and a half, we all know that this pandemic has made life harder for so many Americans but especially students across the country, disrupting their classrooms and their learning, challenging their mental health, and deepening inequities.

And while we have made significant progress, our work to get everyone through this pandemic is far from over, to say nothing of the challenges in our education system that predate the pandemic. For example, rooting out systemic racism at every level, ensuring students have safe modern schools and infrastructure, addressing the student debt crisis and high cost of higher education, and ending the epidemic of campus sexual violence, just to name a few.

In light of all of these challenges, we need a fully staffed education department to help see our schools through this pandemic and to help us build back stronger and fairer, which is why I have come to the floor today to call for the Senate to confirm Lisa Brown, the nominee to be general counsel for the Department of Education.

I won't recite her significant experience, but suffice it to say she has great public service credentials in the executive branch of our government over many years. Lisa Brown proved herself well—I should say, proved herself well prepared for the work ahead when we had our Health, Education, Labor, and Pensions Committee hearing with her and she was passed out of the committee on a bipartisan voice vote. I will say that again—a bipartisan voice vote.

She is a highly qualified nominee and should not be a controversial one. Students, parents, and educators deserve to have her confirmed so she can get to work for our communities. I urge all my colleagues to join me in supporting her.

## EXECUTIVE CALENDAR

Mr. CASEY. Mr. President, at this time, I ask unanimous consent that the Senate proceed to the following nominations en bloc: Calendar No. 188, 255, and 256; that the Senate vote on the nominations en bloc without intervening action or debate; that the motions to reconsider be considered made and laid upon the table with no intervening action or debate; that any statements related to the nominations be printed in the RECORD and that the President be immediately notified of the Senate's action.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

The question is, Will the Senate advise and consent to the nominations of Gwen Graham, of Florida, to be Assistant Secretary for Legislation and Congressional Affairs, Department of Education; Roberto Josue Rodriguez, of the District of Columbia, to be Assistant Secretary for Planning, Evaluation, and Policy Development, Department of Education; and Elizabeth Merrill Brown, of Maryland, to be General Counsel, Department of Education?

The nominations were confirmed en bloc.

Mr. CASEY. Thank you, Mr. President.

The ACTING PRESIDENT pro tempore. The Republican whip.

## DEBT CEILING

Mr. THUNE. Mr. President, on September 25, President Biden tweeted:

My Build Back Better Agenda costs zero dollars.

That is right. According to the President, a series of new, permanent entitlements and a massive expansion of government, the biggest expansion of government, at least, since the New Deal, is going to cost zero dollars—that from the President of the United States.

And the President has now been doubling down on that claim. On Monday, he once again tweeted:

The fact of the matter is my Build Back Better agenda costs zero dollars.

Well, no, Mr. President, the fact of the matter is your Build Back Better agenda costs \$3.5 trillion, at least. That is the minimum number. The Committee for Responsible Federal Budget, where the President's Treasury Secretary served on the board before joining the administration, estimates the cost at \$5 trillion or more.

Leaving that aside, even if the President has been merely trying to claim that his plan is fully paid for by tax hikes and other measures, to say that it would cost zero dollars is beyond ridiculous.

I mean, think about it. Let's say your college education was completely paid for by your parents. Did it then cost zero dollars? Of course not. It costs a lot of money—money that your parents likely were able to pay only because of a lot of hard work and sacrifices.

What if you saved up for a couple of years for your dream vacation, and now you have all the money that you need, down to the cost of your Uber and your hotel breakfasts, does that mean that your vacation is going to cost zero dollars? Of course, it doesn't.

The same thing applies when it comes to the Democrats' legislation. Even if Democrats add all the money they need to pay for every dollar of their massive spending spree, the pricetag still wouldn't be zero dollars. I mean, it just absolutely doesn't pass the sanity test for Americans.

The pricetag for this proposal is, at least minimum, \$3.5 trillion and likely much, much more. Presumably, what the President has been referring to when he makes the absurd claim that his spending bill will cost zero dollars is his assertion the bill won't add to the debt.

The problem is that isn't true either. Because the pay-fors in the Democrats' bill won't actually pay for the bill in its entirety. The tax hikes in the Democrats' legislation will actually only pay for about two-thirds of the bill's ostensible \$3.5 trillion pricetag.

The other revenue-raising components in the bill won't make up the difference. What are those other revenue-raising components? Well, a substantial part is increased IRS enforcement. Democrats claim they can get \$700 billion in more revenue by closing the tax gap, the difference between taxes owed and taxes paid.

There is no question that individuals shouldn't get away with cheating on their taxes. And there are, undoubtedly, reasonable measures we can take to strengthen enforcement and narrow the gap. Unfortunately, Democrats haven't proposed any reasonable measures.

Instead, the Democrats are proposing to, A, double the size of the IRS and, B, have the IRS snoop on Americans' bank accounts. That is right. Democrats want to double the size of the IRS and force banks, credit unions, and other financial institutions to provide details of individuals' spending to the Federal Government. Under the administration's proposal, once your withdrawals or deposits for the year exceed a certain amount—and that amount, by the way, if the President has his way, is \$600—your bank or credit union would be forced to report the details of your activity to the Federal Government.

So the Federal Government could end up with a record of every time you eat dinner out or pay your rent or buy a new jacket or a toaster oven. The invasion of privacy being talked about here is absolutely staggering.

We already have a mechanism in place to allow the IRS to view large transactions that might indicate potential criminal activity. We do not need the Federal Government monitoring every purchase that law-abiding Americans make from the App Store or how many times Americans buy a cup

of coffee, not to mention the incredible demands this reporting requirement would place on community banks and credit unions. Banks and credit unions around the country are worried about how they would manage to comply with the bill's reporting requirements.

Let's not forget that the Agency that would be receiving all of this information has a reputation for mishandling private data. In fact, the IRS was subject to a massive leak, or hack, of private taxpayer information mere months ago—information that somehow ended up in the hands of advocates at ProPublica—and neither Treasury nor the IRS has provided meaningful followup about that data breach, much less any accountability. Giving an already troubled Agency access to reams of additional private taxpayer information is a very bad idea.

Even if we granted that this massive invasion of privacy were worth it, the truth is that all of this additional enforcement still wouldn't provide the money that Democrats are claiming it would provide. Democrats claim that they can get \$700 billion from the bill's increased tax enforcement measures. The reality is more likely to be about \$200 billion lower, according to an analysis from the Wharton School of business. So Democrats would be doubling the size of an Agency with clear management issues and implementing a staggering invasion of taxpayer privacy to pay for a tiny fraction of their spending spree.

As I said, no taxpayer at any income level should be able to avoid paying the taxes he or she owes. I have actually signed on to cosponsor legislation that would look at responsible ways to strengthen IRS enforcement efforts. But Democrats' proposal to double the size of the IRS and track taxpayer spending should never—never—have seen the light of day. Even former IRS Commissioner John Koskinen, who served under Presidents Obama and Trump, said he thought that \$80 billion for the Agency was too much.

Taken together, the IRS enforcement on steroids and Democrats' massive tax hikes will still not be enough to pay for their multitrillion-dollar legislation, partly because the tax hikes may not bring in as much as the Democrats claim but also because Democrats have used a lot of budget gimmickry to disguise the true costs of their bill.

The standard method for analyzing the cost of a bill is a 10-year—10-year—budget window. So you look at what your bill would cost over 10 years, and that is how you get the cost of your bill. That is normally the way that it works around here.

Well, that is not exactly what the Democrats are doing. That child allowance in the Democrats' bill? Democrats have only counted the cost of that allowance through the year 2025. That allows Democrats to claim that the cost of that provision is around \$500 billion instead of the \$1.1 trillion the measure would actually cost over a decade.